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F.No.S.Misc. 31/2016-Sys.Unit

Dated: 05/04/2017.

PUBLIC NOTICE No.61/2017

Kind attention of Importers/Customs Brokers and the trading public is invited to changes made in Customs Act, 1962 subsequent to enactment of Finance Act. Kind attention is also invited to Board Circular No. 012/2017-Customs dt. 31st March, 2017 and Non Tariff Notifications 24-28/2017 - Cus (NT) dt. 31st March, 2017.

2. The major changes introduced in Section 46 & 47, Customs Act, 1962 has been incorporated in ICES as detailed below :

I. Imposition of Late presentation Charges (Section 46, Customs Act 1962 and Bill of Entry (Electronic Integrated Declaration) Regulations, 2011):

On failure to file Bills of Entry within next working day of the goods arriving in Customs Station, Late presentation charges of Rs. 5000 each per day for initial three days of default and Rs.10000 each per day of default thereafter would be calculated in ICES automatically, and included as a part of duty challan.

For this purpose, Relevant date for determination of arrival is Entry Inward incase of Seacargo, Arrival of Aircraft in case of Aircargo and arrival of vehicle in ICDs and Border stations. As detailed in Board Circular, the ICD Custodians are mandated to intimate the Arrival of Container and its arrival time using Message format published in ICEGATE as COCHI02. In case of multiple containers arriving at a different periods, the arrival of the earliest container is taken for the purpose of calculation of late presentation charges.

The charges are calculated as a part of Fine in ICES and would be printed separately in the First Copy of BE. As per power vested in second provisio to Section 46(3) of Customs Act, 1962, vide Notification 40/2012,


after the approval of Competent Authority, Dy/Asst Commissioner of the Concerned Group can alter the charges under this section through an option **Change Fines** menu in ACL role.

The late presentation charges would be imposed only for cargo, where the determined arrival date is on or after 31st March, 2017 (the date of assent of Finance Bill 2017-18).

II. Changes in relevant Date for calculation of Interest under Section 47, Customs Act, 1962 :

ICES is modified to charge interest on duty if the importer fails to make payment of duty on the same day in case of self-assessed BoE and in case of re-assessment or provisional assessment, within one day after the return of BoE. Similar changes have been made for deferred payment cases too. Harmonious reading of Section 15, Customs Act, 1962 would render calculation of interest only from such relevant date in case of Advance/Prior BEs.

3. Importers/Customs Brokers are advised to make use of Prior/Advance BE to avoid interest and late presentation charges.
4. Difficulties, if any may be brought to the notice of Joint Commissioner (Systems).


(DR. V. SANTOSH KUMAR)
COMMISSIONER OF CUSTOMS
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